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Availability of forms to general public; extensions of time for filing; when; use of approved forms. On or before January 1 of each year, the county appraiser shall make available to the general public all necessary blank forms prescribed or approved by the director of property valuation which are required to be completed and returned by the public to the county appraiser. The county appraiser may extend the time in which the taxpayer shall complete and file such forms. A request for extension of time shall be in writing, state just and adequate reasons on which the request may be granted, and be received by the county appraiser on or before the date on which such forms are required to be filed.

The county appraiser shall utilize those foms prescribed or approved by the director of property valuation in making the appraisal of all real and tangible personal property.